

As Introduced

**124th General Assembly
Regular Session
2001-2002**

H. B. No. 416

**REPRESENTATIVES Trakas, Evans, Seitz, Sullivan, Seaver, Patton, Schmidt,
Jerse, Oakar, Carano, Faber, Collier, Allen, Schneider, Schaffer, Britton,
Williams**

A B I L L

To amend section 5709.07 of the Revised Code to 1
provide property tax exemptions for church-owned 2
dwellings inhabited by retired clergy or members of 3
a religious order. 4

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5709.07 of the Revised Code be 5
amended to read as follows: 6

Sec. 5709.07. (A) The following property shall be exempt from 7
taxation: 8

(1) Public schoolhouses, the books and furniture in them, and 9
the ground attached to them necessary for the proper occupancy, 10
use, and enjoyment of the schoolhouses, and not leased or 11
otherwise used with a view to profit; 12

(2) Houses used exclusively for public worship, the books and 13
furniture in them, and the ground attached to them that is not 14
leased or otherwise used with a view to profit and that is 15
necessary for their proper occupancy, use, and enjoyment; 16

(3) Real property owned and operated by a church that is used 17

primarily for church retreats or church camping, and that is not
used as a permanent residence. Real property exempted under
division (A)(3) of this section may be made available by the
church on a limited basis to charitable and educational
institutions if the property is not leased or otherwise made
available with a view to profit.

(4) Real property owned and operated by a church and used as
a residence exclusively by members of the clergy or a religious
order who have retired from service to the church, including any
grounds attached thereto that are necessary for the proper
occupancy of the dwelling and that are not leased or otherwise
used with a view to profit.

(5) Public colleges and academies and all buildings connected
with them, and all lands connected with public institutions of
learning, not used with a view to profit.

(B) This section shall not extend to leasehold estates or
real property held under the authority of a college or university
of learning in this state; but leaseholds, or other estates or
property, real or personal, the rents, issues, profits, and income
of which is given to a municipal corporation, school district, or
subdistrict in this state exclusively for the use, endowment, or
support of schools for the free education of youth without charge
shall be exempt from taxation as long as such property, or the
rents, issues, profits, or income of the property is used and
exclusively applied for the support of free education by such
municipal corporation, district, or subdistrict.

(C) As used in this section, "church" means a fellowship of
believers, congregation, society, corporation, convention, or
association that is formed primarily or exclusively for religious
purposes and that is not formed for the private profit of any
person.

18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48

Section 2. That existing section 5709.07 of the Revised Code 49
is hereby repealed. 50